

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

UNITED STATES OF AMERICA,)
)
Petitioner,)
)
v.) CIVIL ACTION NO. 21-mc-2801
)
JASON R. SORN,)
)
Respondent.)

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

TO THE HONORABLE JUDGE OF THE COURT:

The United States of America (Internal Revenue Service), petitioner, through the United States Attorney for the Southern District of Texas, states to this Court as follows:

I.

This Court has jurisdiction to issue appropriate process upon application by the petitioner under authority of 26 U.S.C. §§ 7402(b) and 7604(a).

II.

On August 3, 2021, under the authority of 26 U.S.C. § 7602, a summons was issued and served on Jason R. Sorn, hereinafter called the respondent, at Conroe, Texas, by Henrietta Holly, an Officer of the Internal Revenue

Service, in the manner described in the Declaration attached hereto and annexed as Exhibit "1" and incorporated herein.¹

III.

The Certificate of Service of the Summons was signed as required by 26 U.S.C. § 7603. A copy of said summons and the Certificate of Service of the summons is attached hereto and annexed as Exhibit "2" and incorporated herein. The summons required the respondent to appear to give testimony and to bring all documents, records, books, papers and other data in order to properly prepare returns and to investigate the tax liabilities of Jason R. Sorn for tax years 2017, 2018 and 2019. The summons required that the respondent appear, testify and bring the aforementioned records and information to the Internal Revenue Service office at the time and place designated by the summons.

IV.

The respondent failed to appear at the time and place designated by the summons. Respondent partially complied with the summons by way of his spouse, who provided a jointly executed joint tax return for the 2018 and 2019 taxable years. Respondent failed to individually produce

¹ Pursuant to General Order No. 2004-11, personal data identifiers have been partially redacted from exhibits.

said records and documents for any summonsed year and no records or documents have been received regarding respondent's 2017 taxable year.

WHEREFORE, the petitioner respectfully prays that this Court enter an Order requiring the respondent to appear at a date and hour to be determined by the Court to give testimony, produce the aforenoted records, papers or documents, and to show cause why the respondent should not be directed by the Court to comply with the summons.

Petitioner further prays that the Court authorize any United States Marshal to serve a copy of this petition and the Order to Show Cause on said respondent.

Respectfully submitted,

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